

**MICHIGAN Amended Income Tax Return MI-1040X**

<b>▶ 1. ENTER TAX YEAR</b> you are amending (YYYY) <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>		
<b>▶ 2. Filer's First Name</b>	<b>M.I.</b>	<b>Last Name</b>
<b>If a Joint Return, Spouse's First Name</b>	<b>M.I.</b>	<b>Last Name</b>
<b>Home Address</b> (No., Street, P.O. Box or Rural Route)		
<b>City or Town</b>		
<b>▶ 3. Filer's Social Security No.</b> (Example: 123-45-6789) <div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">— —</div>		
<b>▶ 4. Spouse's Social Security No.</b> (Example: 123-45-6789) <div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">— —</div>		
<b>State</b>		<b>ZIP Code</b>

<b>FILING STATUS</b>	Single	Married - Filing Jointly	Married - Filing Separately *	* If married, filing separately, enter Spouse's name: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
5. On Original Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. On This Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**INCOME, ADDITIONS and DEDUCTIONS**

		A. On Original Return	B. Net Change	C. Correct Amount
7. Adjusted gross income. Explain changes on line 44 .....	7.			
8. Additions to adjusted gross income .....	8.			
9. Total income. Add lines 7 and 8 .....	9.			
10. Subtractions from adjusted gross income .....	10.			
11. Balance. Subtract line 10 from line 9 .....	11.			
12. Multiply number of exemptions by applicable amount (see instructions) ....	12.			
13. Taxable income. Subtract line 12 from line 11 .....	13.			
14. Tax. Multiply line 13 by tax rate (see instructions) .....	14.			

**NONREFUNDABLE CREDITS**

15. Income tax paid to Michigan cities credit .....	15.			
16. Public contributions credit .....	16.			
17. Community foundations credit .....	17.			
18. Homeless/food bank credit .....	18.			
19. Income tax paid to another state credit .....	19.			
20. Historic Preservation Tax Credit (If amending, attach Form 3581) .....	20.			
21. College tuition and fees credit (If amending, attach Schedule CT) .....	21.			
22. Vehicle donation credit (If amending, attach vehicle donation certificate) ...	22.			
23. Total nonrefundable credits. Add lines 15 through 22 .....	23.			
24. Subtract line 23 from line 14. If line 23 is more than line 14, enter "NONE" .....	24.			
25. Voluntary Contributions (see instructions) .....	25.			
26. Use Tax Due .....	26.			
27. Add lines 24, 25 and 26 .....	27.			

**REFUNDABLE CREDITS AND PAYMENTS**

28. Homestead Property Tax Credit (attach MI-1040CR or MI-1040CR-2) .....	28.	▶	00	
29. Farmland Preservation Tax Credit (attach MI-1040CR-5) .....	29.	▶	00	
30. Qualified Adoption Expense (If amending, attach Form MI-8839) .....	30.	▶	00	
31. Stillbirth Credit (If amending, attach Stillbirth Certificate) .....	31.	▶	00	
32. Michigan income tax withheld (If amending, attach Schedule W) .....	32.			
33. Michigan estimated tax, credit forward and extension payments .....	33.			
34. Amount paid with original return, plus additional tax paid after filing .....	34.			00
35. Total credits and payments. Add lines 28 through 34 of column C .....	35.			00

**REFUND or BALANCE DUE**

36. Overpayment, if any, shown on original return .....	36.		00
37. Enter the difference between lines 35 and 36. (If a negative amount, see instructions.) .....	37.		00
38. If line 27, column C, is greater than line 37, enter <b>BALANCE DUE</b> Include interest <span style="border: 1px solid black; display: inline-block; width: 80px; height: 15px; vertical-align: middle;"></span> and penalty <span style="border: 1px solid black; display: inline-block; width: 80px; height: 15px; vertical-align: middle;"></span> (if applicable; see instructions) .....	▶ 38.		00
39. If line 27, column C, is less than line 37, enter <b>REFUND</b> to be received .....	▶ 39.		00

Filer's Social Security Number

**RESIDENCY STATUS**

Resident

Nonresident

Part-year Resident \*

\*Enter dates of **Michigan** residency only for tax year being amended.  
Enter dates as MM-DD-YYYY (Example: 04-15-2007)

40. On Original Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FROM	- -	TO	- -
41. On This Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FROM	- -	TO	- -

**EXEMPTIONS**

42. Complete only if changing the number of exemptions. Check a box and/or enter a number for all that apply (see instructions).

Enter the number of **exemptions** claimed:A. On Your **Original Return**B. On **This Return**

a. Number of Federal exemptions .....	a.		.....	a.	
b. Number of children 18 and under .....	b.		.....	b.	
<b>SPECIAL EXEMPTIONS</b>					
c. Age 65 or older .....	c.		.....	c.	
d. Deaf, Blind or disabled * .....	d.		.....	d.	
e. TOTAL. Enter total of (c) and (d) .....	e.		.....	e.	
f. Check the box if unemployment compensation was 50% or more of AGI .....	f.	<input type="checkbox"/>	.....	f.	<input type="checkbox"/>

\*Applies to people who are hemiplegic, paraplegic, quadriplegic or classified as totally and permanently disabled under Social Security guidelines.

43. List all your dependents and answer all questions for each dependent (E-H answer "Yes" or "No"). Attach separate sheet if necessary.

A Name	B Social Security Number	C Relationship	D Age	E Did the dependent file a federal return and claim exemption for self?	F Did you provide more than half the dependent's support?	G Did the dependent live with you more than 6 months during the year?	H Was this dependent claimed on your original return?

**EXPLANATIONS OF CHANGES**

44. Explain change in number of dependents and changes to income, deductions and credits. Show computations in detail and attach applicable schedules.

<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer's Signature	Date	▶ Preparer's PTIN, FEIN or SSN <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Spouse's Signature	Date	▶ Preparer's Business Name (print or type) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
▶ I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		Preparer's Business Address (print or type) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	

**Refund, Credit or zero returns.** Mail your return to ..... **Michigan Department of Treasury, Lansing, MI 48956****Pay** amount on line 38. Mail your check and return to..... **Michigan Department of Treasury, Lansing, MI 48929**Make your check payable to "State of Michigan." Print your **Social Security number, the tax year you are amending, and "Amended income tax"** on the front of your check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for 6 years.

# Instructions for Form MI-1040X

## Amended Michigan Income Tax Return

### GENERAL INSTRUCTIONS

#### Purpose of Form

Use this form to correct income tax returns, credit claims and schedules. Make sure you are using the most recent version of this form. Visit our Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) to locate the most up-to-date forms.

#### To Amend Credit Claims

If amending any of the following credit claims, file an MI-1040X and attach the document indicated:

- *Michigan Historic Preservation Tax Credit* (Attach a corrected 3581 form.)
- *Qualified Adoption Expenses* (Attach a corrected MI-8839 form.)
- *Stillbirth Credit* (Attach a Michigan Department of Community Health Certificate of Stillbirth.)
- *Venture Capital Deduction* (Attach a corrected 4534 form.)

If you are amending the following claims and do not need to amend the MI-1040, write "amended" at the top of the corrected credit form:

- *Farmland Preservation Tax Credit Claim* (Attach a corrected MI-1040CR-5 form.)
- *Michigan Homestead Property Tax Credit Claim* (MI-1040CR)
- *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2)

**Important note for MI-1040CR-7 credit form filers.** If amending an MI-1040CR-7, file a CR-7 for the appropriate year and write "amended" at the top. An amended claim requesting an additional refund will not be accepted after September 30, following the year of the claim.

#### To Amend Schedules

To avoid processing delays, if the change on your income tax return is the result of a change to a schedule, attach a copy of the corrected schedule to your MI-1040X. This applies to federal schedules as well as Michigan schedules.

#### Information on Income and Deductions

If you have questions about what income is taxable or what is deductible, see the instructions for the MI-1040 return (and related schedules and forms) for the year you are amending. If you need forms or assistance, visit our Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or call 1-800-827-4000.

#### When to File

File form MI-1040X only after you have filed your original return or claim. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. For example, if you wish to amend a 2003 return, your MI-1040X must be postmarked by April 15, 2008.

#### Interest and Penalty

If your amended return results in tax due, include interest with your payment. Interest is 1 percent above the prime rate which is adjusted on July 1 and January 1. For information on interest rates, visit our Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or call 1-800-827-4000. Penalty, if applicable, is 10 percent of the tax due (minimum \$10).

#### Rounding Dollar Amounts

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do not enter cents.

#### LINE-BY-LINE INSTRUCTIONS

Lines not listed are explained on the form.

**Line 1:** Enter the tax year you are amending (calendar year or fiscal year). Your return cannot be processed without this information.

**Lines 7 - 33:** Enter an explanation of changes to these lines on line 44. See special instructions for amending use tax on line 26. Attach copies of corrected or new schedules.

**Column A:** Enter the amounts shown on your original return or as adjusted due to an examination of your original return.

For example, John Smith filed his 2003 income tax return reporting an adjusted gross income of \$16,500 consisting of interest, dividends and rental income. Treasury examined his return and increased his adjusted gross income to \$17,200 after it was established that he had overlooked dividend income of \$700. Mr. Smith must now amend his 2003 return to report a \$900 casualty loss of rental equipment. He enters \$17,200 on line 7 in column A, \$900 in column B and \$16,300 in column C.

**Column C:** Report the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

**Line 7:** If you are correcting the amount of wages or other employee compensation, attach Schedule W.

**Line 12:** Enter the exemption allowance for the year being amended (see below) based on the number of exemptions claimed on line 42.

<u>Year</u>	<u>Federal Exemption</u>	<u>Special Exemptions</u>	<u>Children 18 and under</u>
2003	\$ 3,100	\$ 1,900	\$ 600
2004	\$ 3,100	\$ 2,000	\$ 600
2005	\$ 3,200	\$ 2,000	\$ 600
2006	\$ 3,300	\$ 2,100	\$ 600
2007	\$ 3,400	\$ 2,200	\$ 600

Filers who can be claimed as a dependent on someone else's return follow special rules. Refer to the instructions for the year being amended.

**Line 14:** Your taxable income must be multiplied by the tax rate in effect for the year you are amending (see below).

<u>Year</u>	<u>Tax Rate</u>
2003	4.0%
2004	3.95%
2005	3.9%
2006	3.9%
2007	4.01%*

If you are amending a return for a year not listed, contact Treasury for the correct rate.

\* The Michigan income tax rate increased from 3.9 percent to 4.35 percent, effective October 1, 2007. The annualized rate for 2007 is 4.01 percent.

**Lines 15-22:** Enter changes in your nonrefundable credits. See instructions for the years you are amending to determine the amount of your credit. Attach a copy of Form 3581 if you are amending or claiming a new Historic Preservation Tax Credit.

**Line 25:** Amended amounts for the Military Family Relief Fund, Children's Trust Fund and Children of Veterans Tuition Grant Program will not be accepted.

**Line 26:** Amended use tax amounts will not be accepted on the MI-1040X. If you need to amend your use tax, write to Michigan Department of Treasury, Sales, Use and Withholding Taxes, Lansing, MI 48922.

**Lines 28-31:** Enter changes in your homestead property tax credit, farmland preservation tax credit, qualified adoption expense and/or stillbirth credit. Attach the appropriate amended claim form MI-1040CR, CR-2, CR-5, MI-8839 (or Michigan Department of Community Health Certificate of Stillbirth).

**Line 32:** Enter the amended tax withheld by your employer. Attach a corrected Schedule W and provide an explanation to support your claim, including the circumstances that created the corrected Schedule W if it is corrected.

If you are claiming a repayment credit for tax paid on income reported in a previous year, add the amount of the credit to the Michigan tax withheld. Write the words "Claim of Right/Repayments" next to line 32.

**Line 33:** Enter total Michigan estimated tax payments, amounts credited forward from prior years, and any payment made with requests for extension.

**Line 34:** Enter the amount paid with your original return, and any additional tax paid after you filed your original return. Do **not** include interest or penalty payments.

**Line 36:** Enter the amount of refund you received (or expect to receive) from your original return. If you received more than one refund from the original return, include the total amount of refunds on this line, also include the amount to be credited to next year. Do not include interest received on your refunds.

**Line 37:** Enter the difference between lines 35 and 36. If the difference computes to a negative number, change it to a positive number.

**Line 38, BALANCE DUE:** If line 27, column C, is greater than line 37, enter balance due. **If line 37 is a negative amount, treat it as a positive number and add it to the amount on line 27, column C.** Include interest with your payment. (See "Interest and Penalty" on the previous page.) Make check payable to "State of Michigan" and write your **Social Security number**, the **tax year(s)** and the words "**amended income tax**" on the front of the check. Payment is not required if the tax due is less than \$1. To ensure accurate processing of your return, send one check for each return type.

**Line 39, REFUND:** If line 37 is greater than line 27, column C, subtract line 27, column C, from line 37 and enter this amount as your refund.

**Line 42:** Enter the number of federal exemptions and Michigan special exemptions claimed on your original return and claimed on this return.

Review the instruction booklet for the year that you are amending if you need definitions or more information.

## Exemptions

Complete lines 42-44 if you are changing the number of exemptions or exemption allowance you originally claimed. On line 42, enter the number of exemptions you claimed on your original return in column A and the number of exemptions you wish to claim on this amended return in Column B. Read the instructions below and the instructions for the tax year you are amending. Instructions for prior tax years are available on Treasury's Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes).

## Special Exemptions

**Child Deduction:** A deduction of \$600 may be taken for each child 18 and under who is claimed as a dependent.

**Age 65 or older:** This special exemption is for individuals who reached age 65 on or before December 31 of the year you are amending. If you claim this exemption, you may not claim an exemption as a totally and permanently disabled person.

**Deaf, Blind or Disabled:** You qualify for the deaf exemption if the primary way you receive messages is through a sense other than hearing, for example: lip reading or sign language. You qualify for the blind or disabled exemption if you are blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled. Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less. Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. Individuals 65 or older may not claim an exemption as totally and permanently disabled.

**Unemployment compensation:** Check this box if 50 percent or more of your combined adjusted gross income on line 7, column C, is from unemployment compensation.

**Line 44:** Enter the line reference from page 1 for each line where a change is reported and give a detailed explanation of the reasons for the change. If an explanation is not provided, the processing of your return may be delayed.

## When You Are Finished

Refund, Credit or Zero Return. Mail your **return** to:

**Michigan Department of Treasury  
Lansing, MI 48956**

Pay amount on line 38. Mail your **check and return** to:

**Michigan Department of Treasury  
Lansing, MI 48929**

Do not staple multiple prior year returns together.